

**Overview**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Institution: Missouri University of Science and Technology (178411)

User ID: 29C0011

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

**Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

## Finance - Public Institutions Using GASB Standards

**General Information: GASB-Reporting Institutions (aligned form)**

## Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

**1. Fiscal Year Calendar**

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

|                                 |                                       |   |
|---------------------------------|---------------------------------------|---|
| Beginning: month/year (MMYYYY)  | Month: <input type="text" value="7"/> | Year: <input type="text" value="2019"/> |
| And ending: month/year (MMYYYY) | Month: <input type="text" value="6"/> | Year: <input type="text" value="2020"/> |

**2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
- 1** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

**3. Reporting Model**

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

**4. Intercollegiate Athletics**

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

**5. Endowment Assets**



Part A - Statement of Net Position Page 1

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Part A - Statement of Net Position Page 2

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Part D - Summary of Changes In Net Position

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Part E-1 - Scholarships and Fellowships

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Part B - Revenues by Source (3)

| Fiscal Year: July 1, 2019 - June 30, 2020 |   |                     |                   |
|---|---|---------------------|-------------------|
| Line No.                                  | Source of funds   | Current year amount | Prior year amount |
| Other Revenues and Additions              |   |                     |                   |
| 20  | <u>Capital appropriations</u>                           | 0                   | 0                 |
| 21  | <u>Capital grants and gifts</u>                         | 6,008,583           | 2,036,668         |
| 22  | <u>Additions to permanent endowments</u>                | 4,117,688           | 5119646           |
| 23  | Other revenues and additions<br>CV=[B24-(B20+...+B22)]  | 0                   | 0                 |
| 24  | Total other revenues and additions<br>CV=[B25-(B9+B19)] | 10,126,271          | 7156314           |
| 25  | Total all revenues and other additions                  | 215,299,829         | 239,085,305       |

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part C-1 - Expenses by Functional Classification






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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

| Fiscal Year: July 1, 2019 - June 30, 2020 |                                   |                     |                   |
|---|-----------------------------------|---------------------|-------------------|
| Line No.                                  | Description                       | Current year amount | Prior Year amount |
| 05  | OPEB expense                      | 53,620              |                   |
| 06  | Net OPEB liability                | 24,906,878          |                   |
| 07  | Deferred inflows related to OPEB  | 7,233,725           |                   |
| 08  | Deferred outflows related to OPEB | 1,556,158           |                   |

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).




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Part H - Details of Endowment Net Assets

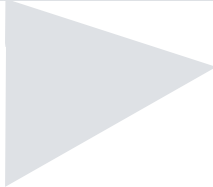
| Fiscal Year: July 1, 2019 - June 30, 2020  |   |              |                    |
|--|---|--------------|--------------------|
| Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution. |   |              |                    |
| Line No.   | Value of Endowment Net Assets                                     | Market Value | Prior Year Amounts |
| 01   | Value of endowment net assets at the beginning of the fiscal year | 201,217,193  | 190,835,153        |
| 02   | Value of endowment net assets at the end of the fiscal year       | 201,118,527  | 201,217,193        |
| 03   | Change in value of endowment net assets<br>CV=[H02-H01]           | -98,666      |                    |
| 03a  | New gifts and additions   | 4,365,321    |                    |
| 03b  | Endowment net investment return                                   | 2,124,106    |                    |
| 03c  | Spending distribution for current use                             | -8,517,737   |                    |
| 03d  | Other<br>CV=[H03-(H03a+H03b+H03c)]                                | 1,929,644    |                    |

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).



Part J - Revenue Data for the Census Bureau

Part K - Expenditure Data for the Census Bureau



Part L - Debt and Assets for Census Bureau, page 1

| Fiscal Year: July 1, 2019 - June 30, 2020 |   |             |
|---|---|-------------|
| Debt                                      |   |             |
|   | Category  | Amount      |
| 01  | Long-term debt outstanding at beginning of fiscal year  | 132,586,177 |
| 02  | Long-term debt issued during fiscal year                | 0           |
| 03  | Long-term debt retired during fiscal year               | 5,009,614   |
| 04  | Long-term debt outstanding at end of fiscal year        | 127,576,563 |
| 05  | Short-term debt outstanding at beginning of fiscal year | 0           |
| 06  | Short-term debt outstanding at end of fiscal year       | 0           |

Part L - Debt and Assets for Census Bureau, page 2

| Fiscal Year: July 1, 2019 - June 30, 2020 |  |             |
|---|--|-------------|
| Assets                                    |  |             |
|   | Category   | Amount      |
| 07  | Total cash and security assets held at end of fiscal year in sinking or debt service funds | 0           |
| 08  | Total cash and security assets held at end of fiscal year in bond funds                    | 0           |
| 09  | Total cash and security assets held at end of fiscal year in all other funds               | 299,048,386 |

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

|  |                      |                       |                          |
|--|----------------------|-----------------------|--------------------------|
| This survey component was prepared by: |                      |                       |                          |
| <input type="radio"/>                  | Keyholder            | <input type="radio"/> | SFA Contact              |
| <input type="radio"/>                  | Finance Contact      | <input type="radio"/> | Academic Library Contact |
| <input type="radio"/>                  |                      | <input type="radio"/> | HR Contact               |
| <input type="radio"/>                  |                      | <input type="radio"/> | Other                    |
| Name:                                  | <input type="text"/> |                       |                          |
| Email:                                 | <input type="text"/> |                       |                          |

|  |
|--|
| How many staff from your institution only were involved in the data collection and reporting process of this survey component? |
| <input type="text"/> Number of Staff (including yourself)  |

| How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?<br><i>Exclude the hours spent collecting data for state and other reporting purposes.</i> |                            |   |                            |                            |
|---|----------------------------|---|----------------------------|----------------------------|
| Staff member  | Collecting Data Needed     | Revising Data to Match IPEDS Requirements | Entering Data              | Revising and Locking Data  |
| Your office   | <input type="text"/> hours | <input type="text"/> hours                | <input type="text"/> hours | <input type="text"/> hours |
| Other offices   | <input type="text"/> hours | <input type="text"/> hours                | <input type="text"/> hours | <input type="text"/> hours |

## Summary

### Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

#### Core Revenues

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Edit Report

Finance

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